



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF MONTICELLO WATER UTILITY

Principal Office: 140 N. MAIN ST.  
P.O. BOX 147  
MONTICELLO, WI 53570-0147

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF MONTICELLO WATER UTILITY**Utility Address:** 140 N. MAIN ST.

P.O. BOX 147

MONTICELLO, WI 53570-0147

**When was utility organized?** 1/1/1917**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS CAROL A STRAUSE**Title:** VILLAGE CLERK**Office Address:**

140 N. MAIN ST.

P.O. BOX 147

MONTICELLO, WI 53570

**Telephone:** (608) 938 - 4383**Fax Number:** (608) 938 - 4352**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR JAY H. BENNETT CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbenett@johnsonblock.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR JOHN A. STENBROTEN**Title:** VILLAGE PRESIDENT**Office Address:**

140 N. MAIN ST.

MONTICELLO, WI 53570

**Telephone:** (608) 938 - 4383**Fax Number:** (608) 938 - 1023**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JAY H. BENNETT CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbenett@johnsonblock.com**Date of most recent audit report:** 2/4/2000**Period covered by most recent audit:** 1/1 TO 12/31/99

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR WILLIAM F DICKSON**Title:****Office Address:**  
140 N. MAIN ST.  
MONTICELLO, WI 53570**Telephone:** (608) 938 - 4383**Fax Number:** (608) 938 - 1023**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

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ERNIE GEMPLER

MIKE KEOUGH

KRIS ZANOYA

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    )    -

**Fax Number:** (    )    -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	147,683	134,153	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	75,282	85,283	2
Depreciation Expense (403)	31,242	24,129	3
Amortization Expense (404)	0	772	4
Taxes (408)	25,086	24,389	5
<b>Total Operating Expenses</b>	<b>131,610</b>	<b>134,573</b>	
<b>Net Operating Income</b>	<b>16,073</b>	<b>(420)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>16,073</b>	<b>(420)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	34,554	35,944	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>34,554</b>	<b>35,944</b>	
<b>Total Income</b>	<b>50,627</b>	<b>35,524</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>50,627</b>	<b>35,524</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	48,864	18,427	13
Amortization of Debt Discount and Expense (428)	1,543		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	329	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>50,407</b>	<b>18,756</b>	
<b>Net Income</b>	<b>220</b>	<b>16,768</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	486,062	469,294	19
Balance Transferred from Income (433)	220	16,768	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>486,282</b>	<b>486,062</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	34,554	4
<b>Total (Acct. 419):</b>	34,554	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	147,683	0	0	0	<b>147,683</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>147,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>147,683</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,797,804	1,521,693	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	209,007	289,611	<b>2</b>
<b>Net Utility Plant</b>	<b>1,588,797</b>	<b>1,232,082</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)		45,160	<b>8</b>
Temporary Cash Investments (132)	496,601	960,544	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	10,537	9,739	<b>11</b>
Other Accounts Receivable (143)	77	9,338	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	10,978	0	<b>14</b>
Materials and Supplies (150)	7,011	6,965	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>525,204</b>	<b>1,031,746</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	30,100	31,643	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>30,100</b>	<b>31,643</b>	
<b>Total Assets and Other Debits</b>	<b>2,144,101</b>	<b>2,295,471</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	342,029	342,029	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	486,282	486,062	<b>23</b>
<b>Total Proprietary Capital</b>	<b>828,311</b>	<b>828,091</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	154,483	0	<b>25</b>
Other long-Term Debt (224)	865,000	885,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,019,483</b>	<b>885,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	56,399	215,706	<b>28</b>
Payables to Municipality (233)	9	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	22,830	154,484	<b>31</b>
Interest Accrued (237)	7,359	3,080	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>86,597</b>	<b>373,270</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	209,710	209,110	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,144,101</b>	<b>2,295,471</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,797,804	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,797,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	209,007	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>209,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,588,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	289,611				<b>289,611</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	31,242				<b>31,242</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	749				<b>749</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>31,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,991</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	112,595				<b>112,595</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>112,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,595</b>	<b>19</b>
<b>Balance End of Year</b>	<b>209,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>209,007</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.96%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	7,011	6,965	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>7,011</b>	<b>6,965</b>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
REVENUE BOND	1,543	428	30,100	1
<b>Total</b>			<b>30,100</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	342,029	1
<b>Changes during year (explain):</b>		
		2
<b>Balance end of year</b>	<b>342,029</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
ADVANCE FROM MUNICIPALITY	01/01/2000	00/00/0000	0.00%	154,483	<b>1</b>
<b>Total for Account 223</b>				<b>154,483</b>	
<b>Other Long-Term Debt (224)</b>					
WATER SYSTEMS REVENUE BONDS	06/01/1999	05/01/2020	4.88%	865,000	<b>2</b>
<b>Total for Account 224</b>				<b>865,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	154,484	1
<b>Accruals:</b>		
Charged water department expense	25,086	2
Charged electric department expense		3
Charged sewer department expense	254	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>25,340</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	154,483	6
Social Security taxes	2,338	7
PSC Remainder Assessment	173	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>156,994</b>	
<b>Balance end of year</b>	<b>22,830</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
REVENUE BOND	3,080	48,864	44,585	7,359	3
<b>Subtotal</b>	<b>3,080</b>	<b>48,864</b>	<b>44,585</b>	<b>7,359</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,080</b>	<b>48,864</b>	<b>44,585</b>	<b>7,359</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	209,110	0	0	0	0	<b>209,110</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	600					<b>600</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>209,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>209,710</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	10,537	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>10,537</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
MISCELLANEOUS	77	11
<b>Total (Acct. 143):</b>	<b>77</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER	10,978	12
<b>Total (Acct. 145):</b>	<b>10,978</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL	9	16
<b>Total (Acct. 233):</b>	9	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	0	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,659,748	0	0	0	<b>1,659,748</b>	<b>1</b>
Materials and Supplies	6,988	0	0	0	<b>6,988</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	249,309	0	0	0	<b>249,309</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	209,410	0	0	0	<b>209,410</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,208,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,208,017</b>	
Net Operating Income	16,073	0	0	0	<b>16,073</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.33%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.33%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	342,029	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	486,172	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>828,201</b>	
<b>Net Income</b>		
Net Income	220	5
<b>Percent Return on Proprietary Capital</b>	<b>0.03%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

Water rate case effective 3/30/01.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

See Accountant's Compilation Report.

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### Contributions in Aid of Construction (Account 271) (Page F-17)

The \$600 addition to Contribution in Aid of Construction is payment from a customer for a service which the water utility had paid for in previous years.

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### Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board  
Village of Monticello  
Monticello, Wisconsin    53570

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Monticello Electric Utility as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Monticello and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Commission/Committee (Page iv)

September 26, 2001

Mr. Jay Bennett, CPA  
Johnson Block & Co., Inc.  
229 High Street  
Mineral Point, WI 53565-53565

2000 Analytical Review DWCCA-3850-PJL

Dear Mr. Bennett:

Thank you for your response to our letter of July 11, 2001, concerning the analytical review of the Village of Monticello Water Utility's 2000 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to you regarding proper utility accounting and the preparation of future annual reports. However, we feel the following items need further clarification before we can complete this analytical review. The items are numbered from our previous letter.

2. Please confirm that the retirements referenced in item number 4 of the letters enclosed with our letter of July 11, 2001, will be recorded in the adjustments column of the Water Utility Plant in Service schedule on page W-8 of the 2001 annual report and that a schedule footnote will be added to page W-8 of that report explaining the reason for those adjustments.

3. Our staff feels that the amount of \$1,300 is significant enough to ask that Account 463 be adjusted in the 2001 annual report to account for the difference between our calculation and what was reported. Please confirm that this adjustment will be made to the 2001 report.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\3850.doc

cc: Carol Strause, Village Clerk

\*\*\*\*\*

The following mail received 9/27/01:

-----Original Message-----

From: Jay Bennett, CPA [mailto:jbennett@johnsonblock.com]

Sent: Thursday, September 27, 2001 9:16 AM

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## FINANCIAL SECTION FOOTNOTES

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To: Peter J. Leege  
Cc: Carol Strause  
Subject: Monticello 2000 PSC Report

Peter,

We will adjust the 2001 PSC report for the meters & the Hydrant rent calculation.

Thanks,

Jay

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

July 11, 2001

Mrs. Carol A. Strause, Village Clerk  
Village of Monticello Water Utility  
140 North Main Street  
P.O. Box 147  
Monticello, WI 53570-0147

2000 Analytical Review DWCCA-3850-PJL

Dear Mrs. Strause:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In your response dated August 3, 2000, (copy enclosed) to our review letter dated June 22, 2000, (copy enclosed) of the utility's 1999 annual report, it is indicated in item number 2 that adjustments would be made to Accounts 311, 314, 321 and 371 of the 2000 report. Please explain why those adjustments were not made.
2. Please review item number 4 of the letters referenced above and provide details as to whether those retirements were recorded in the 2000 report and how much if any retirements reported in 2000 were from previous years. Please also note that previous year adjustments are to be made in column (f), adjustments and should also be explained in a footnote.
3. As part of our review of the 2000 annual reports, we are checking the Public Fire Protection Service calculations used to arrive at the figure reported on line 1 of the Other Operating Revenues (Water) schedule on page W-4. Your calculation differed from ours by approximately \$1,300. Due to the fact that there was a rate change during the year, we pro-rated our calculation based on 121 days at the old rate and 245 days at the new rate (see enclosed worksheets). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is [leegep@psc.state.wi.us](mailto:leegep@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

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## FINANCIAL SECTION FOOTNOTES

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Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\3850.doc

Enclosure

\*\*\*\*\*

Response received 9/20/01:

9/20/01

Peter Leege  
Public Service Commission  
PO Box 7854  
Madison, WI 53707-7854

Peter,

In response to your letter regarding the Monticello Water Utility 2000 analytical review: file number DWCCA-3850-PJL.

Item 1    Johnson Block performed the compilation for 2000 previously another accounting firm prepared the PSC report. We did not know of any changes to the 1999. We will adjust the fixed asset accounts as stated by the previous accounting firm: A/C 371 will be decreased & A/C 314 increased for \$ 80,021 and A/C 311 will be decreased & A/C 321 will be increased by \$ 47,153.

Item 2    No retirements from a previous year were recorded in 2000 as a retirement of meters or hydrants.

Item 3    This was calculated by the utility. The correct figure will be used for 2001. The \$1,300 difference was considered immaterial to the water utility and was not adjusted for 2000.

If you have any questions, please contact me at (608) 987-2206.

Sincerely,

Jay Bennett, CPA  
Johnson Block & Co. INC.  
\*\*\*\*\*  
Will send follow up letter

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		145,825	1
<b>Total Sales of Water</b>		<b>145,825</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		631	2
Other Water Revenues (474)		1,227	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>1,858</b>	
<b>Total Operating Revenues</b>		<b>147,683</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		46,313	5
General Operating Expenses (680-690)		28,969	6
<b>Total Operation and Maintenance Expenses</b>		<b>75,282</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		31,242	7
Amortization Expense (404)			8
Taxes (408)		25,086	9
<b>Total Other Operating Expenses</b>		<b>56,328</b>	
<b>Total Operating Expenses</b>		<b>131,610</b>	
<b>NET OPERATING INCOME</b>		<b>16,073</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	431	20,006	59,174	4
Commercial	51	6,952	15,812	5
Industrial	8	5,611	8,136	6
<b>Total Metered Sales to General Customers (461)</b>	<b>490</b>	<b>32,569</b>	<b>83,122</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		57,291	8
Other Sales to Public Authorities (464)	14	1,550	4,604	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	7	11	808	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>512</b>	<b>34,130</b>	<b>145,825</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
TOWNSHIPS	FIRES	11	808	1
<b>Total</b>		<b>11</b>	<b>808</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	57,291	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>57,291</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	631	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>631</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,076	7
<b>Other (specify):</b>		
MISCELLANEOUS	151	8
<b>Total Other Water Revenues (474)</b>	<b>1,227</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	18,432	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,934	3
Chemicals (630)	2,155	4
Supplies and Expenses (640)	1,863	5
Repairs of Water Plant (650)	19,050	6
Transportation Expenses (660)	879	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>46,313</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	12,150	8
Office Supplies and Expenses (681)	3,564	9
Outside Services Employed (682)	1,720	10
Insurance Expense (684)	3,066	11
Employees Pensions and Benefits (686)	6,316	12
Regulatory Commission Expenses (688)	169	13
Miscellaneous General Expenses (689)	1,984	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>28,969</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>75,282</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		22,829	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		254	2
<b>Net property tax equivalent</b>		<b>22,575</b>	
Social Security		2,338	3
PSC Remainder Assessment		173	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>25,086</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.201017				3
County tax rate	mills		5.259784				4
Local tax rate	mills		3.910069				5
School tax rate	mills		10.593616				6
Voc. school tax rate	mills		1.652811				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.617297</b>				10
Less: state credit	mills		1.534188				11
<b>Net tax rate</b>	mills		<b>20.083109</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>3.910069</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.246427</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.156496</b>				17
<b>Total Tax Rate</b>	mills		<b>21.617297</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.747387</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.083109</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.009863</b>				21
Utility Plant, Jan. 1	\$	1,521,693	1,521,693				22
Materials & Supplies	\$	6,965	6,965				23
<b>Subtotal</b>	\$	<b>1,528,658</b>	<b>1,528,658</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,528,658</b>	<b>1,528,658</b>				26
Assessment Ratio	dec.		0.994938				27
<b>Assessed Value</b>	\$	<b>1,520,920</b>	<b>1,520,920</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.009863</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>22,829</b>	<b>22,829</b>				30
Tax Equivalent per 1994 PSC Report	\$	22,048					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>22,829</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	47,153		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>47,153</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,741	100	12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	87,554		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>89,295</b>	<b>100</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	25,390		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,969		23
<b>Total Water Treatment Plant</b>	<b>27,359</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	35,430		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			47,153	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>47,153</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,841	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	35,000		52,554	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>35,000</b>	<b>0</b>	<b>54,395</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			25,390	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,969	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>27,359</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			35,430	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	397,106	249,969	<b>26</b>
Transmission and Distribution Mains (343)	598,523	56,935	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	82,281	10,460	<b>29</b>
Meters (346)	38,357	3,591	<b>30</b>
Hydrants (348)	107,501	2,534	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,259,198</b>	<b>323,489</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	375		<b>33</b>
Structures and Improvements (371)	80,021		<b>34</b>
Office Furniture and Equipment (372)	550	995	<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	9,149		<b>37</b>
Other General Equipment (379)	8,479	64,122	<b>38</b>
Other Tangible Property (390)	114		<b>39</b>
<b>Total General Plant</b>	<b>98,688</b>	<b>65,117</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,521,693</b>	<b>388,706</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,521,693</b>	<b>388,706</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	66,530		580,545	26
Transmission and Distribution Mains (343)	6,925		648,533	27
Fire Mains (344)			0	28
Services (345)	2,290		90,451	29
Meters (346)	1,850		40,098	30
Hydrants (348)			110,035	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>77,595</b>	<b>0</b>	<b>1,505,092</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			375	33
Structures and Improvements (371)			80,021	34
Office Furniture and Equipment (372)			1,545	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			9,149	37
Other General Equipment (379)			72,601	38
Other Tangible Property (390)			114	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>163,805</b>	
<b>Total utility plant in service directly assignable</b>	<b>112,595</b>	<b>0</b>	<b>1,797,804</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>112,595</b>	<b>0</b>	<b>1,797,804</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,145	3,145	1
February			2,989	2,989	2
March			3,381	3,381	3
April			3,052	3,052	4
May			3,606	3,606	5
June			2,935	2,935	6
July			3,186	3,186	7
August			3,145	3,145	8
September			2,821	2,821	9
October			3,063	3,063	10
November			2,797	2,797	11
December			2,974	2,974	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>37,094</b>	<b>37,094</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				68	13
Less: Other utility use				364	14
Other utility use explanation:					15
Emptied both old towers-182,500; main break-10,000; residential leak-40,000; fire dept. use-118,000; street sweeping 8,500; sewer mains-5,000					
Water pumped into distribution system				36,662	16
Less: Water sold				34,130	17
Losses and unaccounted for				2,532	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				358	21
Date of maximum: 5/24/2000					22
Cause of maximum:					23
Filled swimming pool.					
Minimum gallons pumped by all methods in any one day during reporting year				52	24
Date of minimum: 5/1/2000					25
Total KWH used for pumping for the year				67,500	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1 - 1911 FIRE STATION	#1	150	6	360,000	Yes	<b>1</b>
WELL #2 - 1935 VILLAGE HALL	#2 - capped	0	0	0	No	<b>2</b>
WELL #3 - 1985 E. LAKE AVE.	#3	605	16	892,800	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	STANDBY EQUIPMENT	WELL #1	WELL #3	<b>1</b>
Location	STANDBY EQUIPMENT	FIRE STATION	E. LAKE AVE.	<b>2</b>
Purpose	S	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	ONAN	AERMOTOR	F.M. WORTHINGTON	<b>5</b>
Year Installed	1987	1997	1985	<b>6</b>
Type	OTHER	SUBMERSIBLE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	250	250	620	<b>8</b>
Pump Motor or Standby Engine Mfr	ONAN	FRANKLIN	WESTINGHOUSE	<b>10</b>
Year Installed	1987	1997	1985	<b>11</b>
Type	OTHER	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	25	20	60	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	4
			5
Year constructed	2000	2000	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	89	71	10
Total capacity in gallons	233,000	136,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2100	0.8600	19
			20
Is a corrosion control chemical used (yes, no)?	Y	Y	21
			22
Is water fluoridated (yes, no)?	Y	Y	23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	180	0	180	0	0
M	D	4.000	600	0	295	2,095	2,400
M	D	6.000	21,561	666	0	0	22,227
M	D	8.000	14,510	0	0	0	14,510
M	D	10.000	2,114	0	0	0	2,114
Total Within Municipality			38,965	666	475	2,095	41,251
Total Utility			38,965	666	475	2,095	41,251

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	70	0	0	0	70		1
M	0.750	258	0	0	0	258	14	2
M	1.000	116	13	13	0	116	12	3
M	1.500	10	0	0	0	10	1	4
M	2.000	6	0	0	0	6		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	3	0	0	0	3	2	8
<b>Total Utility</b>		<b>467</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>467</b>	<b>29</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	6	0	1	0	5	1	1
0.625	487	18	5	12	512	57	2
1.000	8	0	0	0	8	0	3
1.500	8	0	0	0	8	0	4
2.000	7	0	0	0	7	0	5
3.000	2	1	0	0	3	1	6
<b>Total:</b>	<b>518</b>	<b>19</b>	<b>6</b>	<b>12</b>	<b>543</b>	<b>59</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	4	0	0	1	0	0	5	1
0.625	433	43	6	6	0	24	512	2
1.000	0	4	0	1	0	3	8	3
1.500	0	6	1	1	0	0	8	4
2.000	0	1	0	5	0	1	7	5
3.000	0	0	1	1	0	1	3	6
<b>Total:</b>	<b>437</b>	<b>54</b>	<b>8</b>	<b>15</b>	<b>0</b>	<b>29</b>	<b>543</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	88	1			89	2
<b>Total Fire Hydrants</b>	<b>88</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>89</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	89
Number of distribution system valves end of year:	123
Number of distribution valves operated during year:	82

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report.

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### Water Utility Plant in Service (Page W-08)

In 2000 the water utility retired control panels from two water towers that were also retired. The retirement of \$35,000 is shown in Electric Pumping Equipment (325).

In 2000 the water utility replaced two water towers. The cost of two new water towers, \$249,969, is shown as an addition to Distribution Reservoirs and Standpipes (342) and \$66,530 is shown as a retirement.

In 2000 the water utility added new SCADA panels as part of the water tower replacement. The cost of the new panels is shown as a \$64,122 addition to Other General Equipment (379).

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### Pumping & Power Equipment (Page W-13)

Standby Equipment #2 -H.P. is 525, but program will not accept anything over 199 H.P.

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### Reservoirs, Standpipes & Water Treatment (Page W-14)

Line 10- Unit A is 89' and Unit B is 71'. System will not accept anything less than 110'.

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### Water Mains (Page W-15)

666' of 6" main added in 2000 was financed by the water utility with the proceeds of a loan taken out in 1999. 4" main footage was adjusted to correct previously reported 4" main footage. The adjustment was necessary to agree with actual footage.

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### Water Services (Page W-16)

There were (13) 1" services replaced in 2000. These replacements were financed by the water utility with the proceeds of loan taken out in 1999.

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### Meters (Page W-17)

The number of 5/8" utility owned meters was adjusted by 12 meters to correct meter counts to agree with inventory or property records.

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